

Department of Revenue Services
State of Connecticut
PO Box 5031
Hartford CT 06102-5031
(New 8/05)

OP-336

Nursing Home User Fee Amended Return

For Calendar Quarter Ending
Connecticut Tax Registration Number
Federal Employer Identification Number
For Department Use Only

PROVIDER (Please type or print)	Nursing Home Name		
	Number and Street	PO Box	
	City or Town	State	ZIP Code

Purpose: For calendar quarters beginning on or after July 1, 2005, Connecticut nursing homes must pay a nursing home user fee and file **Form OP-336, Nursing Home User Fee**, with the Connecticut Department of Revenue Services (DRS). Returns must be filed using **Fast-File**, the electronic business tax filing system on the DRS web site at **www.ct.gov/DRS**. Paper returns will only be accepted for an amended Form OP-336. All payments must be made using **Fast-File** or electronic funds transfer (EFT).

New Owners: Do not use the previous owner's Connecticut tax registration number. Any change in ownership or filing status must be reported to DRS.

Required Information: Enter the calendar quarter and the nursing home's Connecticut Tax Registration Number and Federal Employer Identification Number in the spaces provided. Enter the total number of resident days for the calendar quarter. Enter the user fee for your facility as determined by the Department of Social Services. For more information, see **Special Notice 2005(5), 2005 Legislation Imposing a Nursing Home User Fee**.

Rounding: You must round off cents to the nearest whole dollar on your returns and schedules. Round down to the next

lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 and \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

If you do not round, DRS will disregard the cents.

Interest: In general, interest applies to any portion of the tax that is not paid on or before the original due date of the return.

If you do not pay the tax when due, you will owe interest at the rate of 1% (.01) per month or fraction of a month until the tax is paid in full.

Late Payment Penalty: If additional nursing home user fee is due, the penalty for underpayment of tax is 2% for electronic payments not more than five days late, 5% for electronic payments more than five days late but not more than 15 days late, and 10% for electronic payments more than 15 days late and for any nonelectronic payments made.

1.	Total resident days for the calendar quarter	▶	1.		00
2.	User fee: Enter user fee as determined by the Department of Social Services	▶	2.		
3.	Multiply Line 1 by Line 2	▶	3.		00
4.	If late: Interest ▶ \$ _____ .00 + Penalty ▶ \$ _____ .00 =	▶	4.		00
5.	Total amount due (Add Line 3 and Line 4) All payments must be made electronically.	▶	5.		00

DECLARATION: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

May DRS contact the preparer shown below about this return?

☐ Yes ☐ No

SIGN HERE Keep a copy of this return for your records	Authorized Agent or Officer's Name (Print)		Authorized Agent or Officer's Signature		Date
	Title				Telephone Number ()
	Paid Preparer's Name (Print)		Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address		FEIN		Telephone Number